

Exhibit 1A - POET Biorefining Fostoria

AEP ESP Impact

Date: 5/4/2012

#	Description	Nov. 2011 Rate	Proposed Rate	Rate Difference	Units	2012*	2013*	2014*
1	Capacity Cap - Tier 1			\$ 146.00	\$/MW-day			
2	Capacity Cap - Tier 2			\$ 255.00	\$/MW-day			
3	Difference (Percentage Increase for Tier 2 to shop)			\$ 109.00	\$/MW-day	10.00%	10.00%	10.00%
Shopping Credit								
4	Alternative Plan			\$ 355.00	\$/MW-day			
	Shopping Credit (If only 20%)			\$ 10.00	\$/MWh			
	Percentage Increase if used this plan					26.67%	26.67%	26.67%
Generation Rate 323 - Fostoria								
5	Demand Rate	9.55	10.18	0.63	\$/kW	1.88%	1.88%	1.88%
	Energy Rate	0.0005159	0.0005497	0.0000338	\$/kWh	0.07%	0.07%	0.07%
	Total					1.94%	1.94%	1.94%
Other Riders								
6	Transmission Cost Recovery Rider	2.090	2.200	0.11	\$/kW	0.33%	0.33%	0.33%
	Transmission Cost Recovery Rider	0.0019855	0.0021548	0.0001693	\$/kWh	0.33%	0.33%	0.33%
	Transmission Cost Recovery Rider Total					0.65%	0.65%	0.65%
7	Energy Efficiency	0.0003662	0.0003845	0.0000183	\$/kWh	0.04%	0.04%	0.04%
8	Retail Stability Rider (RSR)		0.0016848		\$/kWh	3.26%	3.26%	3.26%
9	Alternative Energy Rider ?							
10	Distribution Investment Rider (DIR) 2012	13.17%	14.21%	1.034%	\$ 86,000,000	1.59%	1.59%	
	Distribution Investment Rider (DIR) 2014				\$ 124,000,000			2.29%
PIRR								
11	PIRR - Ohio Power Rate Proposed		(0.002370)	-4.58%	\$/kWh			
	PIRR - Columbus Southern Rate Proposed		0.002960	5.73%	\$/kWh			
	PIRR Potential Rate		0.005330	10.31%	\$/kWh			
FAC								
	Open Market change from Nov. 2011 - March 2012		DECREASE	-6.67%				
	Proposed Increase in FAC Rates Nov. 2011 - March 2012	0.0261	0.0324	0.00630	\$/kWh	24.14%		
	Proposed Increase in FAC Rates Nov. 2011 - June 2013 (Unified Rates)	0.0261	0.0361	0.01000	\$/kWh		32.41%**	38.31%
Total Increase						31.62%	39.89%	46.49%

* Percentage increases reflected in 2012, 2013, and 2014 are, in each case, compared to the baseline rates in place as of November 2011 and represent the impact to POET

** This number is determined based on 5 months at \$.0324/kWh (Jan - June 1) and 7 months at the proposed unified rate of \$.0361/kWh.

Exhibit 1B - POET Biorefining Leipsic

AEP ESP Impact

Date: 5/4/2012

#	Description	Nov. 2011 Rate	Proposed Rate	Rate Difference	Units	2012*	2013*	2014*
1	Capacity Cap - Tier 1			\$ 146.00	\$/MW-day			
2	Capacity Cap - Tier 2			\$ 255.00	\$/MW-day			
3	Difference (Percentage Increase for Tier 2 to shop)			\$ 109.00	\$/MW-day	10.00%	10.00%	10.00%
Shopping Credit								
4	Alternative Plan			\$ 355.00	\$/MW-day			
	Shopping Credit (If only 20%)			\$ 10.00	\$/MWh			
	Percentage Increase if used this plan					26.67%	26.67%	26.67%
Generation Rate 322 - Leipsic								
5	Demand Rate	9.8	10.44	0.64	\$/kW	1.91%	1.91%	1.91%
	Energy Rate	0.0000913	0.0000973	0.0000060	\$/kWh	0.01%	0.01%	0.01%
	Total					1.92%	1.92%	1.92%
Other Riders								
6	Transmission Cost Recovery Rider	2.090	2.200	0.11	\$/kW	0.33%	0.33%	0.33%
	Transmission Cost Recovery Rider	0.0019855	0.0021548	0.0001693	\$/kWh	0.33%	0.33%	0.33%
	Transmission Cost Recovery Rider Total					0.65%	0.65%	0.65%
7	Energy Efficiency	0.0003662	0.0003845	0.0000183	\$/kWh	0.04%	0.04%	0.04%
8	Retail Stability Rider (RSR)		0.0016848		\$/kWh	3.26%	3.26%	3.26%
9	Alternative Energy Rider ?							
10	Distribution Investment Rider (DIR) 2012	13.17%	14.21%	1.034%	\$ 86,000,000	1.59%	1.59%	
	Distribution Investment Rider (DIR) 2014				\$ 124,000,000			2.29%
PIRR								
11	PIRR - Ohio Power Rate Proposed		(0.002370)	-4.58%	\$/kWh			
	PIRR - Columbus Southern Rate Proposed		0.002960	5.73%	\$/kWh			
	PIRR Potential Rate		0.005330	10.31%	\$/kWh			
FAC								
	Open Market change from Nov. 2011 - March 2012		DECREASE	-6.67%				
	Proposed Increase in FAC Rates Nov. 2011 - March 2012	0.0261	0.0324	0.00630	\$/kWh	24.14%		
	Proposed Increase in FAC Rates Nov. 2011 - June 2013 (Unified Rates)	0.0261	0.0361	0.01000	\$/kWh		32.41%**	38.31%
Total Increase						31.60%	39.87%	46.47%

* Percentage increases reflected in 2012, 2013, and 2014 are, in each case, compared to the baseline rates in place as of November 2011 and represent the impact to POET

** This number is determined based on 5 months at \$.0324/kWh (Jan - June 1) and 7 months at the proposed unified rate of \$.0361/kWh.

Exhibit 2 - RSR Allocation Analysis

Customer Class	Res	Com	Ind	Total
CP MW	3,886	127	5,339	9,352
% Allocation	41.55%	1.36%	57.09%	
\$ Allocation	\$ 39,350,307	\$ 1,286,024	\$ 54,063,635	\$ 94,699,966
\$/kW/month (NEW)			\$ 0.84	
Total Revenue Request by AEP	\$ 94,699,966			
\$/kWh (PROPOSED)	\$ 0.00266	\$ 0.00171	-	
kWH	14,806,189	753,324	31,898,851	47,458,364